

Sales and Use Taxes

TABLE 18—STATE SALES AND USE TAX COLLECTIONS AND NUMBER OF PERMITS, 1933-35 TO 2004-05
(Collections in thousands of dollars)

Fiscal year 1	Collections ^a			Number of outstanding permits ^c 5
	Taxes 2	Fees ^b 3	Total 4	
2004-05	\$26,180,129	\$425	\$26,180,554	1,068,435
2003-04	24,064,797	365	24,065,162	1,049,902
2002-03	22,620,217	341	22,620,559	1,025,434
2001-02	21,588,029 ^d	399	21,588,428	994,015
2000-01	22,062,150 ^d	534	22,062,683	975,988
1999-00	21,327,122	826	21,327,948	970,025
1998-99	19,127,134	577	19,127,711	970,395
1997-98	17,765,162	536	17,765,698	973,786
1996-97	16,744,298	847	16,745,145	986,439
1995-96	15,851,326	1,227	15,852,553	992,019
1994-95	14,798,018	1,459	14,799,478	998,970
1993-94	14,070,021 ^d	1,551	14,071,571	992,172
1992-93	15,219,095	1,515	15,220,611	987,455
1991-92	14,988,495 ^d	1,637	14,990,132	962,893 ^e
1990-91	13,416,482	1,641	13,418,122	931,433
1989-90	13,564,696	1,307	13,566,003	902,465
1988-89	12,647,397	1,750	12,649,147	874,129
1987-88	11,662,040	1,931	11,663,971	866,266
1986-87	10,901,096	875	10,901,971	843,526
1985-86	10,317,990	574	10,318,564	815,783
1984-85	9,797,612	501	9,798,113	784,248
1983-84	8,797,924	498	8,798,422	764,366
1982-83	7,795,554	475	7,796,029	763,685
1981-82	7,689,139	448	7,689,587	724,352
1980-81	7,131,482	409	7,131,891	673,876
1979-80	6,658,425	365	6,658,790	658,822
1978-79	5,810,484	310	5,810,794	634,758
1977-78	5,028,658	308	5,028,966	598,477
1976-77	4,311,426	272	4,311,698	571,659
1975-76	3,737,838	252	3,738,090	536,545
1974-75	3,372,966	231	3,373,197	510,232
1973-74	2,673,570 ^d	205	2,673,775	484,655
1972-73	2,197,083 ^d	193	2,197,276	472,457
1971-72	1,991,992	193	1,992,185	452,033
1970-71	1,796,956	186	1,797,142	437,731
1965-70	6,925,629 ^{d,f}	755	6,926,384	399,100
1960-65	4,090,216	630	4,090,846	360,976
1955-60 ^g	3,110,503	540	3,111,043	326,124
1950-55	2,233,631	509	2,234,140	289,620
1945-50	1,316,653 ^d	615	1,317,268	270,231
1940-45	665,100 ^d	303	665,403	179,067
1935-40	426,422 ^d	518 ^h	426,940	186,473 ⁱ
1933-35	89,661 ^d	282	89,943	185,748

- a. Collections include taxes, fees, interest, and penalties less refunds. Includes only amounts from the General Fund tax rate; excludes amounts from rates for special funds such as the Local Revenue Fund, the Local Public Safety Fund, and the Fiscal Recovery Fund.
- b. The \$1 fee for issuance of a seller's permit was eliminated effective July 1, 1966, and the reinstatement fee for a revoked permit was set at \$15. Prior to that date, a \$25 fee was required for reinstatement of a permit revoked for the third time within any two-year period. Effective January 1, 1987, the reinstatement fee for a revoked permit was increased to \$50.
- c. As of December 31 for each fiscal year.
- d. The state sales tax was first imposed August 1, 1933, at a rate of 2 1/2 percent. Effective July 1, 1935, the tax rate was increased to 3 percent; sales of food for home consumption, except when served as meals, were exempted, and a 3 percent use tax was imposed. Effective July 1, 1943, the tax rate was reduced to 2 1/2 percent and substantial additions were made to the list of exempt transactions. Effective July 1, 1949, the tax rate was increased to 3 percent. Effective August 1, 1967, the state tax rate was increased to 4 percent. Effective July 1, 1972, the state tax rate was decreased to 3 3/4 percent. Effective July 1, 1973, the state tax rate was increased to 4 3/4 percent. On October 1, 1973, the state tax rate was reduced to 3 3/4 percent for six months. Effective April 1, 1974, the tax rate was again increased to 4 3/4 percent. Effective July 15, 1991, the tax rate was increased to 5 1/2 percent. Effective July 1, 1993, the state tax rate was reduced to 5 percent. Effective January 1, 2001, the state tax rate decreased to 4 3/4 percent. Effective January 1, 2002, the state tax rate was increased to 5 percent.
- e. Effective July 15, 1991, bottled water, newspapers and periodicals, and candy and certain other snack food became subject to tax. Sellers of these previously exempt products were required to secure a permit. Effective December 1, 1992, candy and snack food were again exempt from the sales and use tax.
- f. Includes almost \$100 million resulting from legislation effective August 1, 1965, requiring some 24,000 taxpayers with monthly taxable sales of \$17,000 or more to prepay their quarterly sales and use tax.
- g. The Board began to administer the Bradley-Burns Local Sales and Use Tax Law effective April 1, 1956, at a rate of 1 percent. The law provided for local option and thus it was not adopted by all cities and counties until January 1, 1962.
- h. All outstanding licenses expired on July 31, 1935, and were reissued only after payment of a fee of \$1 if renewed on or before July 31st and \$1.50 if renewed thereafter.
- i. Effective July 1, 1939, all persons selling tangible personal property of a kind whose retail sale is subject to tax were required to secure a permit for each of their outlets, whether or not they engaged in the business of making retail sales. Prior to this time, only retailers were required to secure permits.